Ector County Independent School District Odessa, Texas

Memorandum

TO: Board of Trustees

FROM: Hector Mendez, Superintendent of Schools

SUBJECT: REQUEST FOR FIRST READING AND APPROVAL OF BOARD POLICY: DEA(LOCAL) COMPENSATION AND BENEFITS SALARIES AND WAGES

DATE: June 17, 2008

Due to new IRS rules affecting deferred compensation provisions have been added to DEA(LOCAL) requiring the district to pay all salaried employees over 12 months, regardless of the number of months the employee works.

It is imperative that employees receive adequate notice of the payment arrangement, therefore, we are requesting this be adopted with one reading as outlined in BF(LOCAL).

It is recommended that the Board of Trustees approve this policy as presented.

Respectfully submitted,

Hector Mendez, Superintendent of Schools Brian Moersch, Executive Director for District Operations